

INTRODUCTION

Government Accounting Standards Board (GASB) Statement 44 “Economic Condition Reporting: The Statistical Section (an amendment of NCGA Statement 1)” requires that certain detailed statistical information be presented in this section, typically in ten-year trends, to assist users in utilizing the basic financial statements, notes to the financial statements, and required supplementary information in order to assess the economic condition of the County. Provisions of this Statement require that governments preparing this statistical section are encouraged but not required, to report all years of information retroactively.

In this regard, when available, ten year trend information has been provided. When accounting data or other information is unavailable, statistical tables are footnoted to indicate as such. Generally, information was unavailable due to the following:

- Accounting data used in the preparation of the Comprehensive Annual Financial Reports prior to the County's implementation of changes in accounting and presentation called for in GASB Statement 34 “Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments,” (implemented by the County in Fiscal Year 2002) was not archived in such a manner to enable a retroactive restatement of previous years accounting data.
- Non-accounting trend data called for by Statement 44 which was significantly different than data reported in previous fiscal years' statistical tables was either not available from external sources in the format required or was not available in internal archived data.

Financial Trends 142

These Tables contain information to help the reader understand how the County's financial performance and well-being have changed over time.

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These Tables contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity 151

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Demographic and Economic Information 155

These Tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

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These Tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in the following tables is derived from the comprehensive annual financial reports for the relevant year.

Table 1

County of San Diego
Net Assets by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
Net assets					
Governmental activities					
Invested in capital assets, net of related debt	\$ 2,178,892	2,261,697	2,324,806	2,341,126	2,367,442
Restricted	148,489	243,815	169,983	223,565	224,635
Unrestricted	271,909	(317,357)	(668,868)	(541,048)	(197,916)
Total governmental activities net assets	2,599,290	2,188,155	1,825,921	2,023,643	2,394,161
Business-type activities					
Invested in capital assets, net of related debt	66,026	71,293	78,485	84,416	97,212
Restricted	34,151	15			
Unrestricted	44,495	80,359	79,358	76,310	81,125
Total business-type activities net assets	144,672	151,667	157,843	160,726	178,337
Primary government					
Invested in capital assets, net of related debt	2,244,918	2,332,990	2,403,291	2,425,542	2,464,654
Restricted	182,640	243,830	169,983	223,565	224,635
Unrestricted	316,404	(236,998)	(589,510)	(464,738)	(116,791)
Total primary government net assets	\$ 2,743,962	2,339,822	1,983,764	2,184,369	2,572,498
	2007	2008	2009	2010	2011
Net assets					
Governmental activities					
Invested in capital assets, net of related debt	\$ 2,409,050	2,468,142	2,582,854	2,595,105	2,675,240
Restricted	162,318	181,198	314,107	247,585	529,808
Unrestricted	178,231	351,326	319,669	535,103	365,165
Total governmental activities net assets	2,749,599	3,000,666	3,216,630	3,377,793	3,570,213
Business-type activities					
Invested in capital assets, net of related debt	112,549	126,237	148,146	164,845	163,268
Restricted					
Unrestricted	84,779	92,686	88,909	87,254	89,602
Total business-type activities net assets	197,328	218,923	237,055	252,099	252,870
Primary government					
Invested in capital assets, net of related debt	2,521,599	2,594,379	2,731,000	2,759,950	2,838,508
Restricted	162,318	181,198	314,107	247,585	529,808
Unrestricted	263,010	444,012	408,578	622,357	454,767
Total primary government net assets	\$ 2,946,927	3,219,589	3,453,685	3,629,892	3,823,083

Table 2

County of San Diego
Changes in Net Assets
For the Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
Governmental activities										
General government	\$ 170,908	234,062	234,759	232,826	240,158	249,993	298,607	275,508	304,305	229,767
Public protection	823,520	1,140,484	1,173,532	960,227	1,021,464	1,079,320	1,180,114	1,158,162	1,091,910	1,128,967
Public ways and facilities	168,202	142,356	160,344	122,797	128,268	133,148	144,452	151,125	131,982	130,239
Health and sanitation	547,200	598,189	564,796	545,805	559,709	580,384	638,869	678,217	681,448	721,939
Public assistance	825,028	1,035,065	1,052,911	972,592	1,015,481	1,043,454	1,114,453	1,177,320	1,171,603	1,191,559
Education	24,119	30,850	31,722	27,394	32,488	33,223	36,355	42,424	39,165	35,734
Recreation and cultural	18,021	23,520	26,493	21,405	23,376	28,469	33,941	34,542	33,629	36,699
Interest on long-term debt	68,771	87,627	91,897	106,612	116,692	146,997	119,138	118,927	111,942	106,381
Total governmental activities expenses	2,645,769	3,292,153	3,336,454	2,989,658	3,137,636	3,294,988	3,565,929	3,636,225	3,565,984	3,581,285
Business-type activities										
Airport	7,973	7,125	7,373	8,117	7,699	8,209	8,848	10,614	12,389	12,876
Wastewater Management	3,808	4,357	4,005	5,076	4,733	4,422	5,320	16,666	5,523	5,806
Transit (1)	17,085									
Sanitation Districts	15,306	15,216	15,828	20,564	15,133	15,620	17,574	5,794	18,831	21,699
Total business-type activities expenses	44,172	26,698	27,206	33,757	27,565	28,251	31,742	33,074	36,743	40,381
Total primary government expenses	2,689,941	3,318,851	3,363,660	3,023,415	3,165,201	3,323,239	3,597,671	3,669,299	3,602,727	3,621,666
Program revenues										
Governmental activities										
Charges for services:										
General government	94,805	121,070	93,143	84,769	99,083	98,365	130,645	93,939	90,503	92,085
Public protection	166,900	170,221	206,679	229,150	202,941	201,332	217,953	215,343	204,405	235,913
Other activities	119,291	117,569	122,139	100,465	153,535	153,717	137,020	133,834	150,461	160,067
Operating grants and contributions	1,724,847	1,873,493	1,914,614	1,867,829	2,067,803	2,113,585	2,152,380	2,181,366	2,192,591	2,211,946
Capital grants and contributions	30,128	40,587	67,357	32,303	5,283	7,559	24,474	60,703	33,246	25,329
Total governmental activities program revenues	2,135,971	2,322,940	2,403,932	2,314,516	2,528,645	2,574,558	2,662,472	2,685,185	2,671,206	2,725,340
Business-type activities										
Charges for services:										
Airport	5,479	7,396	6,734	8,345	7,433	9,367	16,097	9,397	9,299	11,301
Wastewater management	4,106	4,496	5,447	5,357	4,322	4,662	5,318	6,567	6,616	6,509
Transit (1)	17,047									
Sanitation districts	15,713	15,444	15,765	16,949	17,251	17,995	20,060	20,114	19,823	20,431
Operating grants and contributions	5,763	3,769	4,153	3,700	9,994	8,257	7,725	12,974	15,330	1,544
Capital grants and contributions	501	839	1,539	1,036	58	464				
Total business-type program revenues	48,609	31,944	33,638	35,387	39,058	40,745	49,200	49,052	51,068	39,785
Total primary government program revenues	2,184,580	2,354,884	2,437,570	2,349,903	2,567,703	2,615,303	2,711,672	2,734,237	2,722,274	2,765,125
Net (Expense) Revenue										
Governmental activities	(509,798)	(969,213)	(932,522)	(675,142)	(608,991)	(720,430)	(903,457)	(951,040)	(894,778)	(855,945)
Business-type activities	4,437	5,246	6,432	1,630	11,493	12,494	17,458	15,978	14,325	(596)
Total primary government net (expense) revenue	\$ (505,361)	(963,967)	(926,090)	(673,512)	(597,498)	(707,936)	(885,999)	(935,062)	(880,453)	(856,541)

(Continued)

Table 2

County of San Diego
Changes in Net Assets
For the Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)

(Continued)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General revenues and other changes in net assets										
Governmental activities										
Taxes:										
Property taxes	\$ 412,400	459,340	496,917	441,716	516,569	559,726	637,491	618,048	593,553	580,570
Other taxes	5,011	3,964	4,200	96,927	34,219	26,760	20,374	15,167	15,991	16,207
Intergovernmental unrestricted:										
Property taxes in lieu of VLF (2)				203,788	261,695	277,930	303,348	316,925	308,842	303,625
Sales and use taxes	48,414	50,898	50,046	8,524	23,475	26,534	24,872	22,435	20,576	22,457
Investment earnings	38,166	30,213	18,452	38,066	63,810	88,974	87,554	57,859	30,941	22,024
Other general revenues				83,079	78,651	95,343	80,804	118,929	85,693	104,260
Total governmental general revenues	503,991	544,415	569,615	872,100	978,419	1,075,267	1,154,443	1,149,363	1,055,596	1,049,143
Special Item: gain or loss on sale of properties	1,054	474								
Transfers	359	(160)	673	764	1,090	601	81	151	345	(778)
Total governmental activities	505,404	544,729	570,288	872,864	979,509	1,075,868	1,154,524	1,149,514	1,055,941	1,048,365
Business-type activities										
Investment earnings	2,694	1,437	417	1,730	7,048	4,189	4,113	2,237	1,046	582
Other general revenues		27		287	160	2,909	105	68	18	7
Total business-type general revenues	2,694	1,464	417	2,017	7,208	7,098	4,218	2,305	1,064	589
Special Item: gain or loss on sale of properties	(5,145)									
Transfers	(359)	160	(673)	(764)	(1,090)	(601)	(81)	(151)	(345)	778
Total business-type activities	(2,810)	1,624	(256)	1,253	6,118	6,497	4,137	2,154	719	1,367
Total primary government	502,594	546,353	570,032	874,117	985,627	1,082,365	1,158,661	1,151,668	1,056,660	1,049,732
Change in net assets										
Governmental activities	(4,394)	(424,484)	(362,234)	197,722	370,518	355,438	251,067	198,474	161,163	192,420
Business-type activities	1,627	6,870	6,176	2,883	17,611	18,991	21,595	18,132	15,044	771
Total change in net assets	\$ (2,767)	(417,614)	(356,058)	200,605	388,129	374,429	272,662	216,606	176,207	193,191

(1) County Transit System was divested on June 28, 2002 to the San Diego Metropolitan Transit Development Board

(2) In 2005, the County's share of vehicle license fee (VLF) was eliminated and replaced with property tax revenue

Table 3

County of San Diego
Fund Balances Governmental Funds
Last Ten Fiscal Years
(In Thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
General Fund					
Reserved	\$ 215,197	210,277	213,292	291,832	\$ 272,936
Unreserved	355,155	388,384	337,708	375,626	625,949
Total general fund	570,352	598,661	551,000	667,458	898,885
All Other Governmental Funds					
Reserved	251,704	294,793	208,900	284,316	278,878
Unreserved, reported in:					
Special Revenue Funds (1)	485,565	447,612	523,399	481,792	633,430
Capital Projects Funds	14,418	9,771	10,864	84,389	65,452
Total other governmental funds	\$ 751,687	752,176	743,163	850,497	\$ 977,760
	Fiscal Year				
	2007	2008	2009	2010	2011
General Fund					
Reserved	\$ 410,244	273,231	266,434	162,257	
Unreserved	744,838	947,235	923,604	1,057,851	
Nonspendable(2)					11,257
Restricted (2)					214,956
Committed (2)					514,739
Assigned (2)					40,614
Unassigned (2)					612,814
Total general fund	1,155,082	1,220,466	1,190,038	1,220,108	1,394,380
All Other Governmental Funds					
Reserved	274,024	199,472	213,984	175,900	
Unreserved, reported in:					
Special Revenue Funds	624,996	672,652	668,626	705,469	
Capital Projects Funds	73,923	30,210	157,221	89,926	
Nonspendable (2)					5,148
Restricted (2)					372,730
Committed (2)					467,950
Total other governmental funds	\$ 972,943	902,334	1,039,831	971,295	845,828

(1) The increase in the unreserved fund balance of special revenue funds was principally due to the proceeds received from the issuance of San Diego County Tobacco Securitization Corporation Series Tobacco Settlement Asset Backed Bonds in 2002 and 2006.

(2) Beginning in fiscal year 2011, governmental fund balances are required to be reported as nonspendable, restricted, committed, assigned, and unassigned.

Table 4

County of San Diego
Changes in Fund Balances Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues:										
Taxes	\$ 409,969	446,835	497,178	717,174	1,102,032	1,146,937	971,616	973,899	946,324	934,737
Licenses, permits and franchise fees	37,808	39,335	42,252	42,954	41,824	43,807	45,257	49,990	47,578	51,144
Fines, forfeitures and penalties	39,691	41,236	46,495	55,538	60,071	58,355	63,014	59,348	57,869	54,267
Revenue from use of money and property	45,567	40,733	25,867	50,811	76,608	93,246	137,963	70,911	46,100	39,545
Aid from other governmental agencies:										
State	1,139,344	1,231,904	1,201,278	1,080,663	867,063	927,850	1,169,642	1,161,312	1,136,756	1,192,401
Federal	574,002	632,241	701,057	729,725	793,039	820,851	908,582	858,066	963,285	945,168
Other	57,777	66,116	69,860	74,272	94,866	100,323	79,066	144,205	102,708	72,071
Charges for current services	251,018	266,574	277,637	286,631	314,021	325,049	312,018	316,214	318,283	359,239
Other revenue	70,203	70,065	65,913	84,410	67,419	76,680	73,745	111,431	81,219	90,486
Total revenues	2,625,379	2,835,039	2,927,537	3,122,178	3,416,943	3,593,098	3,760,903	3,745,376	3,700,122	3,739,058
Expenditures:										
General government	156,517	209,874	216,183	211,521	199,349	233,471	277,286	249,324	205,456	223,290
Public protection	809,185	1,145,171	1,216,276	939,070	1,014,653	1,065,984	1,145,807	1,133,843	1,063,890	1,088,377
Public ways and facilities	95,936	123,202	115,426	84,560	67,145	74,319	80,051	85,802	66,393	61,967
Health and sanitation	548,627	600,525	562,657	541,921	556,165	577,389	633,382	669,725	675,256	714,022
Public assistance	827,229	1,037,467	1,053,545	970,208	1,011,315	1,043,293	1,111,701	1,172,400	1,169,287	1,184,632
Education	24,005	31,013	31,308	27,119	32,043	32,961	35,569	41,461	37,422	34,599
Recreation and cultural	16,514	20,805	24,702	19,614	22,964	26,774	32,042	32,561	29,982	33,054
Total CAFR Governmental functions	2,478,013	3,168,057	3,220,097	2,794,013	2,903,634	3,054,191	3,315,838	3,385,116	3,247,686	3,339,941
Capital outlay	72,341	83,748	54,958	54,157	109,897	138,017	157,818	179,662	205,512	186,342
Debt service:										
Principal	101,538	88,846	69,839	60,849	57,245	73,816	184,614	112,275	169,059	64,016
Interest and fiscal charges	67,773	73,747	92,503	94,556	109,491	116,095	107,631	103,831	101,036	97,290
Bond issuance costs			4,095	1,915	6,172	885		3,959	739	349
Payment to refunded bond escrow agent					24,256				15,377	3,437
Total expenditures	2,719,665	3,414,398	3,441,492	3,005,490	3,210,695	3,383,004	3,765,901	3,784,843	3,739,409	3,691,375
Excess (deficiency) of revenues over (under) expenditures	(94,286)	(579,359)	(513,955)	116,688	206,248	210,094	(4,998)	(39,467)	(39,287)	47,683
Other financing sources (uses)										
Sale of capital assets	2,230	474	4,044	18,400	12,355	1,601	68	31	365	2,673
Issuance of bonds and loans:										
Face value of bonds issued				83,510	166,611	42,390		136,885		
Face value of loans issued				160		462				
Discount on issuance of bonds					(20,501)					
Premium on issuance of bonds				5,960	1,308	606		1,175	7,803	1,237
Long-term debt proceeds	411,913	560,886	454,179							
Refunding bonds issued	65,319	176,890		28,885	461,230			443,515	80,940	19,260
Payment to refunded bond escrow agent	(66,254)	(176,890)		(31,633)	(467,458)			(441,038)	(83,173)	(18,774)
Transfers in	1,188,505	768,997	776,167	819,490	867,973	512,386	594,512	525,424	452,018	426,611
Transfers (out)	(1,196,995)	(773,145)	(777,180)	(819,627)	(868,908)	(514,680)	(594,882)	(525,689)	(457,683)	(430,527)
Total other financing sources (uses)	404,718	557,212	457,210	105,145	152,610	42,765	(302)	140,303	270	480
Net change in fund balances	\$ 310,432	(22,147)	(56,745)	221,833	358,858	252,859	(5,300)	100,836	(39,017)	48,163
Debt service as a percentage of noncapital expenditures	6.40%	4.88%	4.79%	5.27%	5.38%	5.85%	8.10%	5.99%	7.64%	4.60%

Table 5

County of San Diego
Assessed Value of Taxable Property
Last Ten Fiscal Years (1)
(In Thousands)

Fiscal Year	Real Property		Personal Property		Less: Tax Exempt		Total Taxable Assessed Value	Total Direct Tax Rate
	Secured	Unsecured	Secured	Unsecured	Secured	Unsecured		
2002	\$ 205,354,845	\$ 2,127,362	\$ 3,926,419	\$ 8,749,368	\$ 4,872,712	\$ 801,613	\$ 214,483,669	1.00000
2003	224,113,067	2,450,811	3,263,353	8,509,857	5,121,115	353,596	232,862,377	1.00000
2004	247,063,576	2,728,490	3,007,787	8,941,840	5,961,964	780,078	254,999,651	1.00000
2005	273,700,150	2,645,348	2,951,588	8,852,828	6,504,638	827,514	280,817,762	1.00000
2006	310,318,786	2,748,781	3,273,999	9,533,091	6,958,731	957,441	317,958,485	1.00000
2007	347,969,648	3,380,284	2,461,837	10,739,964	7,500,343	1,053,199	355,998,191	1.00000
2008	381,485,632	3,321,363	3,528,453	10,387,757	8,219,783	1,207,922	389,295,500	1.00000
2009	398,804,220	3,411,110	3,604,712	10,891,875	9,043,072	1,293,899	406,374,946	1.00000
2010	389,083,154	3,261,524	3,597,697	11,596,968	9,779,505	1,465,316	396,294,522	1.00000
2011	384,566,788	3,361,476	3,642,380	10,997,174	10,332,112	1,458,658	390,777,048	1.00000

(1) Due to the passage of Proposition 13 (Prop 13) in 1978, the County does not track the estimated actual value of real and personal properties; therefore, assessed value as a percentage of actual value is not applicable. Under Prop 13, property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the CPI on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value.

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 6

County of San Diego
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	Overlapping Rates(2)				Total Direct & Overlapping Rates
	County of San Diego (1)	Cities	Schools	Special Districts	
2002	1.000	0.004	0.048	0.009	1.061
2003	1.000	0.004	0.054	0.008	1.066
2004	1.000	0.003	0.062	0.007	1.072
2005	1.000	0.004	0.062	0.006	1.072
2006	1.000	0.004	0.059	0.008	1.071
2007	1.000	0.005	0.055	0.009	1.069
2008	1.000	0.005	0.058	0.009	1.072
2009	1.000	0.004	0.050	0.007	1.061
2010	1.000	0.004	0.063	0.008	1.075
2011	1.000	0.004	0.066	0.008	1.078

(1) The \$1.00 per \$100 of Assessed Value (Proposition 13) tax rate beginning in Fiscal Year 1979 is distributed according to State Law on a percentage basis to each of the eligible taxing agencies in the County.

(2) Overlapping rates for cities, schools and special districts are chargeable to property owners within their respective tax rate areas (TRA). Overlapping rates do not apply to all property owners (e.g., the rates for special districts apply only to property owners whose property is located within the geographic boundary (TRA) of the special district).

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 7

County of San Diego
Principal Property Taxpayers
June 30, 2011
(In Thousands)

Taxpayer	2011			2002		
	Secured Taxable Assessed Value	Rank	Percentage of Total Secured Taxable Assessed Value	Secured Taxable Assessed Value	Rank	Percentage of Total Secured Taxable Assessed Value
San Diego Gas & Electric Company	\$ 4,909,449	1	1.30%	\$ 2,546,874	1	1.25%
Southern California Edison Co.	2,217,581	2	0.59%	1,244,408	3	0.61%
Irvine Co.	1,567,992	3	0.41%			
Kilroy Realty LLP	1,436,577	4	0.38%	539,637	4	0.26%
San Diego Family Housing LLC	1,349,732	5	0.36%	319,510	7	0.16%
Qualcomm Inc	1,201,871	6	0.32%	465,566	6	0.23%
Camp Pendleton & Quantico Housing	1,099,420	7	0.29%			
Arden Realty LLP	785,373	8	0.21%			
Pacific Bell Telephone Company	744,525	9	0.20%	1,290,726	2	0.63%
O C/S D Holdings LLC	602,274	10	0.16%			
Fashion Valley Mall LLC				530,665	5	0.26%
L-O Coronado Holding II Inc				308,912	8	0.15%
Cabrillo Power I LLC				305,158	9	0.15%
Sea World Inc				280,063	10	0.14%
Totals	\$ 15,914,794		4.22%	\$ 7,831,519		3.84%

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 8

County of San Diego
Property Tax Levies and Collections
Last Ten Fiscal Years
(In Thousands)

Fiscal Year	Collections within the Fiscal Year of the Levy			Total Collections to Date		
	Total Tax Levy for Fiscal Year (1)	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2002	\$ 2,144,837	\$ 2,110,686	98.41%	\$ 27,611	\$ 2,138,297	99.70%
2003	2,328,624	2,291,331	98.40%	27,585	2,318,916	99.58%
2004	2,549,997	2,512,209	98.52%	28,018	2,540,227	99.62%
2005	2,808,178	2,759,201	98.26%	41,255	2,800,456	99.73%
2006	3,179,585	3,110,799	97.84%	61,036	3,171,835	99.76%
2007	3,559,982	3,454,709	97.04%	92,739	3,547,448	99.65%
2008	3,892,955	3,739,090	96.05%	130,042	3,869,132	99.39%
2009	4,063,749	3,903,633	96.06%	115,279	4,018,912	98.90%
2010	3,962,945	3,821,278	96.43%	68,877	3,890,155	98.16%
2011	3,907,770	3,795,900	97.14%	N/A	3,795,900	97.14%

(1) Includes secured, unsecured and unitary tax levy for the County and school districts, cities and special districts under the supervision of independent governing boards.

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 9

County of San Diego
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

(In Thousands, Except Per Capita Amount)

	Fiscal Year				
	2002	2003	2004	2005	2006
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 433,790	395,285	344,365	393,395	356,690
Redevelopment Agency	4,655	4,530	4,400	4,260	16,000
Tobacco	403,868	449,235	440,305	430,350	583,904
Pension Obligation Bonds	282,900	824,395	1,268,878	1,252,243	1,238,405
Capital and retrofit loans	4,277	7,088	5,750	7,316	8,098
Capitalized Leases	46,604	40,860	37,346	34,625	31,894
Business-Type Activities:					
Capital Loans			2,998	2,926	2,745
Sanitation Loans	200	195	195		
Capitalized Leases					
Total Primary Government	\$ 1,176,294	1,721,588	2,104,237	2,125,115	2,237,736
Percentage of Personal Income (1)	1.17%	1.65%	1.86%	1.79%	1.77%
Per Capita (1)	\$ 405	589	717	722	759
	Fiscal Year				
	2007	2008	2009	2010	2011
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 364,355	330,055	469,970	422,260	392,100
Redevelopment Agency	15,640	15,320	14,985	14,640	14,280
Tobacco	584,137	580,820	574,610	574,157	575,482
Pension Obligation Bonds	1,206,887	1,068,200	1,005,955	874,336	841,337
Capital and retrofit loans	7,920	7,043	7,043	7,404	7,162
Capitalized Leases	29,623	27,590		242	212
Business-Type Activities:					
Capital Loans	2,551	2,255	2,038	1,809	1,566
Total Primary Government	\$ 2,211,113	2,031,283	2,074,601	1,894,848	1,832,139
Percentage of Personal Income (1)	1.66%	1.41%	1.54%	1.38%	1.21%
Per Capita (1)	\$ 743	646	651	588	587
(1) See Table 13 Demographic and Economic Statistics					

Table 10

County of San Diego
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(In Thousands, Except Per Capita Amount)

Fiscal Year	Certificates of Participation & Lease Revenue Bonds	Less: Amounts Available in Debt Service Fund	Net Certificates of Participation & Lease Revenue Bonds	Pension Obligation Bonds	Less: Amounts Available in Debt Service Fund	Net Pension Obligation Bonds	Total Net Bonded Debt	Percentage of Actual Taxable Value of Property (1)	Per Capita (2)
2002	\$ 433,790	\$ 26,162	\$ 407,628	\$ 282,900	\$ 220	\$ 282,680	\$ 690,308	0.32%	238
2003	395,285	25,957	369,328	824,395	2,369	822,026	1,191,354	0.51%	408
2004	344,365	21,798	322,567	1,268,878	14,966	1,253,912	1,576,479	0.62%	537
2005	393,395	29,085	364,310	1,252,243	66,550	1,185,693	1,550,003	0.55%	527
2006	356,690	29,380	327,310	1,238,405	50,822	1,187,583	1,514,893	0.48%	514
2007	364,355	35,238	329,117	1,206,887	27,328	1,179,559	1,508,676	0.42%	507
2008	330,055	26,474	303,581	1,068,200	15,248	1,052,952	1,356,533	0.35%	431
2009	469,970	50,513	419,457	1,005,955	15,741	990,214	1,409,671	0.35%	443
2010	422,260	35,547	386,713	874,336	3,364	870,972	1,257,685	0.32%	390
2011	392,100	26,867	365,233	841,337	2,117	839,220	1,204,453	0.31%	386

(1) See Total Assessed Value on Statistical Table 5.

(2) See population data on Statistical Table 13.

Table 11

County of San Diego
Legal Debt Margin Information
Last Ten Fiscal Years
(In Thousands)

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit (1)	Legal Debt Margin	Legal Debt Margin/ Debt Limit
2002	\$ 2,681,046		\$ 2,681,046	100%
2003	2,910,780		2,910,780	100%
2004	3,187,496		3,187,496	100%
2005	3,510,222		3,510,222	100%
2006	3,974,481		3,974,481	100%
2007	4,449,977		4,449,977	100%
2008	4,866,194		4,866,194	100%
2009	5,079,687		5,079,687	100%
2010	4,953,682		4,953,682	100%
2011	4,884,713		4,884,713	100%
Legal Debt Margin Calculation for Fiscal Year 2010-2011				
Assessed value	\$ 390,777,048			
Debt limit (1.25% of total assessed value) (2)	4,884,713			
Debt applicable to limit:				
General obligation bonds				
Less: Amount set aside for repayment of general obligation debt				
Total net debt applicable to limit				
Legal debt margin	\$ 4,884,713			

(1) For the fiscal years presented, the County had no debt that qualified as indebtedness subject to the bonded debt limit under the California Constitution.

(2) Under California State law, the total amount of bonded indebtedness shall not at any time exceed 1.25% of the taxable property of the County as shown by the last equalized assessment roll.

Table 12

County of San Diego
Pledged-Revenue Coverage
Last Ten Fiscal Years
(In Thousands)

Tobacco Settlement Asset-Backed Bonds (1)						
Fiscal Year	Tobacco Settlement Revenues	Less: Operating Expenses (3)	Net Available Revenue	Principal (2)	Interest	Coverage
2002	\$ 26,205	\$ 50	\$ 26,155	\$ 8,045	\$ 18,160	1.00
2003	35,444	113	35,331	9,560	25,351	1.01
2004	29,961	131	29,830	8,930	24,830	0.88
2005	30,415	172	30,243	9,955	24,446	0.88
2006	27,915	173	27,742	1,550	11,975	2.05
2007	29,219	164	29,055	3,100	26,820	0.97
2008	31,106	146	30,960	6,865	26,599	0.93
2009	34,181	156	34,025	10,000	26,273	0.94
2010	28,503	151	28,352	4,500	25,798	0.94
2011	26,976	158	26,818	2,995	25,584	0.94
Redevelopment Agency Refunding Bonds (Gillespie Field Series Bonds)						
Fiscal Year	Property Tax Incremental Revenues	Less: Operating Expenses (3)	Net Available Revenue	Principal	Interest	Coverage
2002	\$ 2,129	\$ 668	\$ 1,461	\$ 115	\$ 305	3.48
2003	2,237	958	1,279	125	299	3.02
2004	3,133	2,129	1,004	130	292	2.38
2005	2,135	1,262	873	140	284	2.06
2006	2,089	5,485	(3,396)	150	513	(5.12)
2007	1,976	791	1,185	360	837	0.99
2008	2,181	1,123	1,058	320	825	0.92
2009	2,281	1,105	1,176	335	812	1.03
2010	2,750	1,957	793	345	798	0.69
2011	2,521	1,458	1,063	360	783	0.93

(1) Data for fiscal years 2002-2006 applies to the Series 2001 Tobacco Asset-Backed bonds that were issued in 2002. In May 2006, the Series 2001 Tobacco bonds were refunded and the Series 2006 Tobacco Asset-Backed bonds were issued.

(2) Tobacco Principal Debt Service requirements include Turbo Principal payments.

(3) Operating expenses do not include interest.

Table 13

County of San Diego
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income (in dollars) (2)	School Enrollment (3)	Unemployment Rate (4)
2002	2,901,719	\$ 100,655,726	\$ 34,688	494,588	5.3
2003	2,921,810	104,630,453	35,810	499,750	5.7
2004	2,933,929	113,062,259	38,536	499,356	5.1
2005	2,941,658	118,793,000	40,383	498,186	4.5
2006	2,948,362	126,194,000	42,801	495,228	4.2
2007	2,974,861	133,369,000	44,832	496,699	4.6
2008	3,146,274	143,873,000	45,728	494,016	6.0
2009	3,185,462	134,696,000	42,285	496,702	10.2
2010	3,224,432	137,525,000	42,651	496,995	11.0
2011	3,118,876	151,539,000	48,588	498,243	10.4

Sources:**Primary**

(1) DOF - The California Department of Finance

(2) LAEDC- Los Angeles County Economic Development Corporation, the Kyser Center for Economic Research

(3) California Department of Education & Education Data Partnership

(4) U.S. Department of Labor, Bureau of Labor Statistics

Secondary

(1) BEA - Bureau of Economic Analysis, U.S. Department of Commerce

Table 14

County of San Diego
Principal Employers
Current Year and Nine Years Ago

Employer	2011			2002		
	Employees (1)	Rank	Percentage of Total County Employment (2)	Employees (1)	Rank	Percentage of Total County Employment (3)
Federal Government	46,300	1	3.30%	40,600	1	2.95%
State of California	45,500	2	3.24%	38,500	2	2.80%
University of California, San Diego	27,393	3	1.95%	21,266	4	1.55%
County of San Diego (4)	15,842	4	1.13%	16,894	5	1.23%
Sharp HealthCare	14,969	5	1.07%	12,167	8	0.88%
Scripps Health	13,830	6	0.99%	10,435	9	0.76%
San Diego Unified School District	13,730	7	0.98%	24,240	3	1.76%
Qualcomm Inc.	10,509	8	0.75%			
City of San Diego	10,211	9	0.73%	12,656	6	0.92%
Kaiser Permanente	8,200	10	0.58%			
U.S. Postal Service, San Diego District				12,336	7	0.90%
SBC Pacific Bell				6,988	10	0.51%
Total	206,484		14.72%	196,082		14.26%

Sources:

(1) San Diego Business Journal

(2) California Labor MarketInfo

Percentage is calculated by dividing employees by total employment of 1,402,900 as of June 2011

(3) California Labor MarketInfo

Percentage is calculated by dividing employees by total employment of 1,375,600 as of June 2002

(4) County of San Diego 2011 and 2002 Adopted Operational Plans

Table 15

County of San Diego
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	Fiscal Years				
	2002	2003	2004	2005	2006
General	1,567	1,605	1,578	1,495	1,486
Public protection	7,910	8,006	7,667	7,506	7,673
Public ways and facilities	373	380	351	350	366
Health and sanitation	2,287	2,315	2,250	2,130	2,127
Public assistance	4,141	4,027	3,737	3,567	3,761
Education	278	281	265	265	275
Recreation and cultural	143	145	154	154	158
Total	16,699	16,759	16,002	15,467	15,846
Function	Fiscal Years				
	2007	2008	2009	2010	2011
General	1,505	1,538	1,515	1,487	1,477
Public protection	7,804	8,027	7,879	7,575	7,362
Public ways and facilities	373	393	405	390	374
Health and sanitation	2,188	2,242	2,222	2,136	2,088
Public assistance	3,659	3,781	3,659	3,497	3,321
Education	295	297	312	293	277
Recreation and cultural	168	180	176	173	169
Total	15,992	16,458	16,168	15,551	15,068

Source: County of San Diego, Auditor and Controller, Central Payroll Division

Table 16

County of San Diego
Operating Indicators by Function
Last Eight Fiscal Years (1)

Function	Fiscal Year							
	2004	2005	2006	2007	2008	2009	2010	2011
General								
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	(2)	74.00%	96.10%	94.50%	99.80%	94.00%	93.00%	94.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	(2)	(2)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	(2)	99.00%	98.00%	97.20%	96.00%	96.30%	97.00%	98.00%
Public protection								
Child support services: Percent of current support collected (federal performance measure #3)	41.00%	42.10%	49.00%	50.00%	51.00%	50.00%	53.00%	59.00%
Sheriff: Deputy Initiated Actions (DIA)	(2)	221,732	215,346	243,118	263,626	270,666	333,924	322,753
Sheriff: Number of jail bookings	139,019	145,180	144,727	146,566	142,357	144,756	139,314	136,451
Sheriff: Daily average – number of inmates	5,009	5,102	5,184	5,118	5,209	5,141	4,751	4,622
District Attorney: Felony defendants received	30,108	31,150	31,182	30,357	27,849	28,150	27,744	26,619
District attorney: Misdemeanor defendants received	27,575	25,443	28,068	28,081	28,458	29,512	28,896	28,926
Planning and land use: Percent of building inspections completed next day	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Animal services: Percentage euthanized animals that were treatable	(2)	12.90%	12.90%	13.80%	15.80%	15.90%	24.00%	26.40%
Public ways and facilities								
Public works: Protect water quality through DPW roads/drainage waste debris removal (cubic yards removed)	(2)	42,000	51,287	28,700	29,580	29,180	28,802	27,680
Health and sanitation								
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	(2)	(2)	(2)	(2)	(2)	(2)	99.00%	99.00%
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	(2)	(2)	(2)	(2)	(2)	(2)	97.00%	97.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	9 days	5 days	4 days	4 days	4 days	7 days	5 days	5 days
Public assistance								
Strategic Planning and Operational Support: Welfare to work participants have paid employment	(2)	(2)	(2)	(2)	(2)	(2)	26.45%	16.00%
Strategic Planning and Operational Support: Welfare to work participants participating in work activities	(2)	(2)	(2)	(2)	(2)	(2)	42.00%	24.00%
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	93.00%	94.00%	96.00%	96.00%	95.00%	96.00%	95.00%	96.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equiv.)	74.00%	76.00%	79.00%	83.00%	86.00%	87.00%	85.20%	82.00%
Education								
County library: Annual average circulation per item	(2)	2.51	2.57	3.08	3.10	5.44	6.46	9.95
Recreation and cultural								
Parks and Recreation: Number of parkland acres owned and managed	37,326	40,000	40,600	41,100	41,500	45,043	44,616	45,187
Parks and Recreation: Number of miles of trails managed in the county trails program	(2)	(2)	275	305	315	320	325	326

(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section

(2) Trend data not available

Source: Various County departments

Table 17

County of San Diego
Capital Asset Statistics by Function
Last Seven Fiscal Years (1)

Function	Fiscal Year						
	2005	2006	2007	2008	2009	2010	2011
General government							
Fleet vehicles	1,608	1,797	1,492	2,186	1,841	1,608	1,664
Buildings	1,038	1,029	1,108	1,131	1,135	1,092	1,096
Land	884	896	917	940	989	1,015	1,042
Public protection							
Building - sub stations	5	5	9	12	12	11	12
Patrol units	922	920	1,415	1,491	1,519	1,806	1,404
Detention facilities	9	9	10	10	10	10	10
Public ways and facilities							
Road miles	1,905.79	1,911.18	1,921.25	1,927.99	1,929.40	1,930.70	1,932.05
Bridges	174	174	174	178	178	178	178
Airports	8	8	8	7	7	7	7
Road stations	32	32	15	15	15	15	14
Health and sanitation							
Inactive landfills	11	11	18	17	17	23	23
Sewer lines miles	376.32	379.31	379.83	406.00	425.10	427.00	432.00
Water pollution control facilities	2	2	3	3	3	4	5
Public assistance							
Administration building	1	1	1	1	1	1	1
Housing facilities	6	6	6	6	6	6	6
Education							
Libraries	27	27	20	20	20	20	20
Recreation and cultural							
Parks/Open space area	90	90	92	95	92	92	91
Camp grounds	9	9	9	9	8	8	8

(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section

Source: Various County departments